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SCHEDULES

SCHEDULE 8

Section 60.

NON-DOMESTIC RATING: POOLING

PART I

NON-DOMESTIC RATING ACCOUNTS

The accounts

- 1 (1) In accordance with this Schedule the [^{F1}Welsh Ministers] shall keep for each chargeable financial year an account (to be called a non-domestic rating account).
- (2) The [^{F2}Welsh Ministers]—
- (a) shall keep each account in such form [^{F3}as they consider appropriate], and
 - (b) shall at such time [^{F4}as they consider appropriate] send copies of each account to the [^{F5}Auditor General for Wales].
- ^{F6}(3)
- [^{F7}(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 [^{F8}National Assembly for Wales].]

Textual Amendments

- F1** 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\(2\)](#)
- F2** 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\(3\)\(a\)](#)
- F3** Words in Sch. 8 para. 1(2)(a) substituted (24.5.2018) by [The Welsh Ministers \(Transfer of Functions\) Order 2018 \(S.I. 2018/644\)](#), arts. 1(1), [23\(2\)](#)
- F4** Words in Sch. 8 para. 1(2)(b) substituted (24.5.2018) by [The Welsh Ministers \(Transfer of Functions\) Order 2018 \(S.I. 2018/644\)](#), arts. 1(1), [23\(3\)](#)
- F5** 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\(3\)\(b\)](#)
- F6** 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\(4\)](#)
- F7** 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\(2\)](#)
- F8** 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\(5\)](#)

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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 [^{F9}Welsh Ministers] in the year under section 54 above,
 - (b) sums received by [^{F10}them] in the year under [^{F11}section 59] above, and
 - (c) sums received by [^{F12}them] in the year under paragraph 5 below [^{F13}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 [^{F14}Welsh Ministers] in the year [^{F15}under paragraph 5(10) or (14) below]^{F16}, 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 [^{F17}them] in the year under [^{F18}paragraph 12 or 15 below] (as the case may be).

Textual Amendments

- F9** 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)**
- F10** 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)**
- F11** Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 41**
- F12** 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)**
- F13** 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))
- F14** 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)**
- F15** 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))
- F16** 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
- F17** 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)**
- F18** 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)

- C1** 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)**
- C2** Sch. 8 para. 2 amended by [S.I. 1990/609](#), **reg. 5(2)**
- C3** 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**

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- 3 (1) As soon as is reasonably practicable after the end of each chargeable financial year the [^{F19}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

F19 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](#)

Modifications etc. (not altering text)

C4 [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

^{F20}PART II

CONTRIBUTION

Textual Amendments

F20 [Sch. 8 Pt. II](#) amended (28.11.1994) by [S.I. 1994/2825](#), [regs. 28, 33\(1\)](#)

^{F21}Interpretation

Textual Amendments

F21 [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 [^{F22}Welsh Ministers] may make regulations containing rules for the calculation of an amount for a chargeable financial year in relation to each [^{F23}billing authority] (to be called its non-domestic rating contribution for the year).

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- (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.
- ^{F24}(3)
- ^{F25}(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.
- ^{F26}(4B)
- (4C) Sub-paragraph (2) above shall have effect subject to sub-paragraph (4A) above.
- ^{F27}(4D)
- (5) The [^{F28}Welsh Ministers] may incorporate in the rules provision for deductions (of such extent as [^{F29}they think] fit) as regards—
- (a) the operation of sections 47 and 49 above;
 - (b) costs of collection and recovery;
 - (c) such other matters (if any) as [^{F29}they think] fit;
- and [^{F30}sub-paragraph (2)] above shall have effect subject to this.
- ^{F31}(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.
- [^{F32}(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

- F22** 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)**
- F23** 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))
- F24** 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)**
- F25** 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))
- F26** 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)**
- F27** 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)**
- F28** 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)**

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- F29** 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\(4\)\(b\)](#)
- F30** 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\(4\)\(c\)](#)
- F31** 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\(5\)](#)
- F32** 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)

- C5** 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](#)
- C6** 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 [^{F33}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 [^{F34}Welsh Ministers] may direct, a [^{F35}billing authority] shall calculate the amount of its non-domestic rating contribution for the year and shall notify the amount to the [^{F34}Welsh Ministers].
- (3) If the authority fails to comply with sub-paragraph (2) above or if the [^{F36}Welsh Ministers believe] the amount notified is not likely to have been calculated in accordance with the regulations [^{F37}they may] make [^{F38}their] own calculation of the amount; and where [^{F39}they make] such a calculation [^{F40}they shall] inform the authority why [^{F41}they have] done so and shall inform it of the amount calculated.
- (4) The authority shall be liable to pay to the [^{F42}Welsh 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 [^{F42}Welsh 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 [^{F43}Welsh Ministers] may direct.
- (6) After the year ends the authority shall—
- (a) calculate the amount of its non-domestic rating contribution for the year,
- [^{F44}(b) notify the amount so calculated to the [^{F45}Welsh Ministers]]
- [^{F46}(ba) [^{F47}... notify to the [^{F48}Welsh 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
- [^{F44}(c) arrange for the calculation[^{F49}, and the amount or amounts notifiable under paragraphs (b) and (ba) above,][^{F50} to be certified [^{F51}under arrangements made by the Auditor General for Wales]].]
- [^{F52}(6A) The [^{F53}... [^{F54}Auditor General for Wales]^{F55}...] shall send a copy of the certification of the calculation and the amount [^{F56}or amounts] to the [^{F57}Welsh Ministers].]

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- (7) If the authority fails to comply with sub-paragraph (6) above by such time as the [^{F58}Welsh Ministers direct], [^{F59}they] 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 [^{F59}they] 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 [^{F60}Welsh Ministers receive] notification from an authority under [^{F61}sub-paragraph (6)(b) above] above [^{F62}they] 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 [^{F61}sub-paragraph (6)(b) above] above exceeds the provisional amount the authority shall pay an amount equal to the difference to the [^{F63}Welsh Ministers] at such time as [^{F64}they] may direct.
- ^{F65}(10) If the amount notified under sub-paragraph (6)(b) above is less than the provisional amount, the [^{F66}Welsh Ministers] shall—
- (a) if [^{F67}they 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 [^{F68}their] reasons for that belief;
 - (b) if [^{F69}they are] not of that belief, pay to the authority, at such time as [^{F70}they decide]^{F71}... , 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 [^{F72}Welsh Ministers have] received both a notification from an authority under sub-paragraph (6)(b) above and a copy of a certification sent to [^{F73}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 [^{F74}Welsh Ministers] under sub-paragraph (6) (b) above.
- (12) Where this sub-paragraph applies the [^{F75}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 [^{F76}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—

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- (a) if the certified amount exceeds the provisional amount the authority shall pay an amount equal to the difference to the [^{F77}Welsh Ministers] at such time as [^{F78}they] may direct, and
 - (b) if the certified amount is less than the provisional amount the [^{F79}Welsh Ministers] shall pay an amount equal to the difference to the authority, and the amount shall be paid at such time as [^{F80}they decide]^{F81}
- (15) Regulations under this sub-paragraph may make provision for financial adjustments to be made where at the time the [^{F82}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 [^{F83}Welsh Ministers] or the authority, and
 - (b) as to the time at which any such payment must be made.]

Textual Amendments

- F33** Words added by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 42(2)**
- F34** 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)**
- F35** 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))
- F36** 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)**
- F37** 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)**
- F38** 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)**
- F39** 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)**
- F40** 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)**
- F41** 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)**
- F42** 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)**
- F43** 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)**
- F44** 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))
- F45** 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)**
- F46** 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)
- F47** 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)**
- F48** 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)**

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- F49** 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)
- F50** 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
- F51** 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)**
- F52** 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))
- F53** 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)**
- F54** 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
- F55** 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)**
- F56** 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)
- F57** 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)**
- F58** 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)**
- F59** 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)**
- F60** 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)**
- F61** 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))
- F62** 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)**
- F63** 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)**
- F64** 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)**
- F65** 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))
- F66** 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)**
- F67** 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)**
- F68** 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)**
- F69** 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)**
- F70** 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)**
- F71** 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)**
- F72** 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)**
- F73** 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)**

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- F74** 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\(12\)\(b\)](#)
- F75** 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\(13\)](#)
- F76** 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\(14\)](#)
- F77** 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\(15\)\(a\)\(i\)](#)
- F78** 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\(15\)\(a\)\(ii\)](#)
- F79** 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\(15\)\(b\)\(i\)](#)
- F80** 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\(15\)\(b\)\(ii\)](#)
- F81** 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\(15\)\(b\)\(iii\)](#)
- F82** 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\(16\)\(a\)](#)
- F83** 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)

- C7** 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\(1\)](#)
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.
- ^{F84}(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 [^{F85}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).]
- ^{F86}(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

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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.
- ^{F87}(4)
- (5) The [^{F88}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.
- ^{F89}(6A) Regulations made for the purpose mentioned in paragraph 4(7) above may include provision—
- (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,
 - ^{F90}(aa) regulations made for the purpose mentioned in paragraph 4(7) above,]
 - (b) regulations made under sub-paragraph (5) above, and
 - (c) [^{F91}paragraphs 12 and 15 below].

Textual Amendments

- F84** 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))
- F85** 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)**
- F86** 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)**
- F87** 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)**
- F88** 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)**
- F89** 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**

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F90 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

F91 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)

C8 Sch. 8 Pt. II para. 6(2) amended (28.11.1994) by S.I. 1994/2825, reg. 33(3)

C9 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.

[^{F92}PART III

DISTRIBUTION

Textual Amendments

F92 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)

C10 Sch. 8 Pt. III amended (1.11.1996) by 1996 c. 56, ss. 256(6), 257, 583(2) (with s. 1(4), Sch. 39)

^{F93}*Interpretation*

Textual Amendments

F93 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))

- ^{F94}8 (1) For the purposes of this Part of this Schedule a receiving authority is [^{F95}—
(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 ^{F96}... [^{F97}84G] above.
- [In this Part of this Schedule “the Assembly” means the National Assembly for Wales.
- ^{F98}(3)
- ^{F99}(4)]

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Textual Amendments

- F94** 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))
- F95** 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)**
- F96** 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)**
- F97** 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
- F98** 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)**
- F99** 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)

- C11** Sch. 8 para. 8 modified (*temp.*) (12.1.2000) by S.I. 1999/3435, **art. 2**

F¹⁰⁰Distributable amount

Textual Amendments

- F100** 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))

- ^{F1019} (1) Before a financial year begins the [^{F102}Welsh Ministers] shall estimate—
- (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 [^{F103}Welsh Ministers] may make such assumptions as [^{F104}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 [^{F105}Welsh Ministers] shall calculate the amount equal to the difference.
- (4) In the local government finance report for the year the [^{F106}Welsh Ministers] shall specify the amount arrived at under this paragraph (the distributable amount for the year)[^{F107}, subject to paragraph 9A below.]

Textual Amendments

- F101** 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))
- F102** 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)**

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- F103** 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\(3\)\(a\)](#)
- F104** 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\(3\)\(b\)](#)
- F105** 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\(4\)](#)
- F106** 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\(4\)](#)
- F107** 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. 1

Modifications etc. (not altering text)

- C12** 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](#)

^{F108} Years where two local government finance reports prepared for Wales

Textual Amendments

- F108** 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. 1

- 9A (1) Where the [^{F109}Welsh Ministers make] two local government finance reports for a particular financial year—
- (a) paragraph 9(4) above does not apply ^{F110}... as respects that year, and
 - (b) the [^{F111}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 [^{F112}Welsh Ministers decide] as mentioned in sub-paragraph (1)(b)(i) above—
- (a) the [^{F113}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 [^{F114}Welsh Ministers decide] as mentioned in sub-paragraph (1)(b)(ii) above—
- (a) paragraphs 10 and 11 below do not apply ^{F115}... 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

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- (c) paragraph 14 below does not apply in relation to any report amending either of those reports (but see paragraph 14A below).]

Textual Amendments

- F109** 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\(5\)\(a\)\(i\)](#)
- F110** 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](#)
- F111** 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\(5\)\(a\)\(ii\)](#)
- F112** 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\(5\)\(b\)\(i\)](#)
- F113** 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\(5\)\(b\)\(ii\)](#)
- F114** 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\(5\)\(c\)](#)
- F115** 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](#)

F116 Distribution: local government finance reports

Textual Amendments

- F116** 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)

- C13** Sch. 8 Pt. III (paras. 8-15) amended (1.11.1996) by [1996 c. 56, ss. 256\(6\), 257, 583\(2\)](#)

^{F117}10 (1) A local government finance report for a financial year shall specify the basis (the basis of distribution) on which the [^{F118}Welsh Ministers propose] to distribute among receiving authorities the distributable amount for the year.

(2) Before making the report the [^{F119}Welsh Ministers] shall notify to such representatives of local government as appear to [^{F120}them] to be appropriate the general nature of the basis of distribution.

Textual Amendments

- F117** 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\(1\)\(2\)\(4\)](#))
- F118** 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\(2\)](#)

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F119 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\(3\)\(a\)](#)

F120 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)

C14 Sch. 8 para. 10 modified (*temp.*) (12.1.2000) by [S.I. 1999/3435](#), [art. 2](#)

^{F121}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 [^{F122}paragraphs 9 and 9A(2)] above; and
 - (b) the report has been laid before the [^{F123}Assembly].
- (2) If the report is approved by resolution of the [^{F124}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 [^{F125}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 [^{F126}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 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 [^{F127}Assembly] of any amending report made under paragraph 13 below in relation to the local government finance report.
- (6) If the [^{F128}Welsh Ministers decide] that [^{F129}they] will leave out of account information received by [^{F130}them] after a particular date in making a calculation under sub-paragraph (3) or (4) above, the calculation shall be made accordingly, and [^{F129}they] may decide different dates for different kinds of information.
- (7) Sub-paragraph (6) above applies only if the [^{F131}Welsh Ministers inform] each receiving authority in writing of [^{F132}their] decision and of the date (or the dates and kinds of information) concerned; but [^{F133}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 [^{F134}Welsh Ministers] shall inform each receiving authority of the sum [^{F135}they calculate] falls to be paid to it as its share of the distributable amount for the year.

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Textual Amendments

- F121** 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))
- F122** 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
- F123** 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)**
- F124** 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)**
- F125** 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)**
- F126** 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)**
- F127** 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)**
- F128** 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)**
- F129** 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)**
- F130** 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)**
- F131** 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)**
- F132** 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)**
- F133** 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)**
- F134** 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)**
- F135** 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)

- C15** Sch. 8 para. 11 modified (*temp.*) (12.1.2000) by S.I. 1999/3435, art. 2

- [^{F136}11A (1) Where the [^{F137}Welsh Ministers propose to make] two local government finance reports for a particular financial year and as respects that year [^{F138}decide] as mentioned in paragraph 9A(1)(b)(ii) above, [^{F139}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 [^{F140}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 [^{F141}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 [^{F141}Welsh Ministers] to be appropriate.

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Textual Amendments

- F136** 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
- F137** 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)**
- F138** 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)**
- F139** 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)**
- F140** 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)**
- F141** 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)**

11^{F142}(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.]
- (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 [^{F143}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 [^{F144}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 [^{F145}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 [^{F146}Welsh Ministers] shall inform each receiving authority to which the report relates of the outcome, so far as relating to it.

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Textual Amendments

- F136** 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
- F142** 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)**
- F143** 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)**
- F144** 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)**
- F145** 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)**
- F146** 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 [^{F147}Welsh Ministers] may set a deadline for the receipt of information to be taken into account by [^{F148}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.
- (3) A deadline under sub-paragraph (1) above shall only have effect if the [^{F149}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 [^{F150}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

- F136** 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
- F147** 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)**
- F148** 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)**
- F149** 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)**

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F150 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\(8\)\(c\)](#)

- ^{F151}12 (1) Where a calculation is made under paragraph 11(3) [^{F152}or 11B(3)] above the [^{F153}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 [^{F154}Welsh Ministers determine]^{F155}
- (3) Where a calculation is made under paragraph 11(4) [^{F156}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) [^{F157}or 11B(3)] above, the [^{F158}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 [^{F159}Welsh Ministers determine]^{F160} ... ; but any such time must fall after the end of the financial year concerned.
- (5) Where a calculation is made under paragraph 11(4) [^{F161}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 paragraph 11(3) [^{F162}or 11B(3)] above, a sum equal to the difference shall be paid by the authority to the [^{F163}Welsh Ministers].
- (6) The sum shall be paid on such day after the end of the financial year concerned as the [^{F163}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

- F151** 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\(1\)\(2\)\(4\)](#))
- F152** 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](#)
- F153** 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\(2\)](#)
- F154** 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\(3\)\(a\)](#)
- F155** 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\(3\)\(b\)](#)
- F156** 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](#)
- F157** 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](#)
- F158** 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\(4\)](#)

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- F159** 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\(5\)\(a\)](#)
- F160** 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\(5\)\(b\)](#)
- F161** 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
- F162** 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
- F163** 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)

- C16** 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](#)

F164 Distribution: amending reports

Textual Amendments

- F164** 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))

- ^{F165}13 (1) Subject to sub-paragraph (6) below, after a local government finance report has been made the [^{F166}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 [^{F167}Welsh Ministers] shall notify to such representatives of local government as appear to [^{F168}them] to be appropriate the general nature of the amendments which [^{F169}they propose] to make.
- (4) The report shall be laid before the [^{F170}Assembly].
- (5) As soon as is reasonably practicable after the report is laid before the [^{F171}Assembly], the [^{F172}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 [^{F173}Assembly], the [^{F174}Welsh Ministers] may not make a subsequent amending report under this paragraph in relation to the same local government finance report.

Textual Amendments

- F165** 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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- F166** 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\(2\)](#)
- F167** 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\(3\)\(a\)](#)
- F168** 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\(3\)\(b\)](#)
- F169** 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\(3\)\(c\)](#)
- F170** 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\(4\)](#)
- F171** 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\(5\)\(a\)](#)
- F172** 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\(5\)\(b\)](#)
- F173** 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\(5\)\(a\)](#)
- F174** 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\(5\)\(b\)](#)

- ^{F175}14 (1) As soon as is reasonably practicable after an amending report made under paragraph 13 above has been approved by resolution of the [^{F176}Assembly], the [^{F177}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 [^{F178}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 [^{F179}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

- F175** 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\(1\)\(2\)\(4\)](#))
- F176** 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\(2\)\(a\)](#)
- F177** 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\(2\)\(b\)](#)
- F178** 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\(3\)](#)

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F179 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\(4\)](#)

- [^{F180} 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 [^{F181}Welsh Ministers make] for a particular financial year, and
 - (b) as respects that year the [^{F182}Welsh Ministers decide] as mentioned in paragraph 9A(1)(b)(ii) above.
- (2) As soon as is reasonably practicable after the amending report is [^{F183}approved by resolution of] the Assembly, [^{F184}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 [^{F185}Welsh Ministers may carry out] the sub-paragraph (2) calculation again at any time before—
- (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 [^{F186}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

- F180** 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
- F181** 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\(9\)\(a\)](#)
- F182** 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\(9\)\(b\)](#)
- F183** 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\(9\)\(c\)\(i\)](#)
- F184** 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\(9\)\(c\)\(ii\)](#)
- F185** 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\(9\)\(d\)\(i\)](#)

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F186 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\(9\)\(d\)\(ii\)](#)

- ^{F187}15 (1) This paragraph applies where a calculation (the relevant calculation) is made under paragraph 14(1) or (2) [^{F188}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 [^{F189}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 [^{F190}Welsh Ministers determine]^{F191} ...; 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 [^{F192}Welsh Ministers].
- (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 [^{F192}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.
- (6) In this paragraph “the relevant previous calculation” means—
- (a) in relation to a calculation made under paragraph 14(1) [^{F193}or 14A(2)] above, the calculation under paragraph 11(3) [^{F194}or 11B(3)] above or, where a further calculation has been made under paragraph 11(4) [^{F195}or 11B(5)] above, that further calculation;
- (b) in relation to a calculation made under paragraph 14(2) [^{F196}or 14A(4)] above, the calculation made under paragraph 14(1) [^{F193}or 14A(2)] above.]

Textual Amendments

- F187** 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\(1\)\(2\)\(4\)](#))
- F188** 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](#)
- F189** 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\(2\)](#)
- F190** 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\(3\)\(a\)](#)
- F191** 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\(3\)\(b\)](#)
- F192** 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\(4\)](#)
- F193** 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](#)

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F194 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

F195 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

F196 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)

C17 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)**

[^{F197}Source of payments by Welsh Ministers

Textual Amendments

F197 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)

C18 Sch. 8 para. 16 modified by S.I. 1990/493, **reg. 8(1)** and by S.I. 1990/609, **reg. 5(1)**

C19 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)**

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