

SCHEDULES

SCHEDULE 8

NON-DOMESTIC RATING: POOLING

PART I

NON-DOMESTIC RATING ACCOUNTS

The accounts

- 1 (1) In accordance with this Schedule the Secretary of State shall keep for each chargeable financial year an account (to be called a non-domestic rating account).
- (2) The Secretary of State—
 - (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 Comptroller and Auditor General.
- (3) The Comptroller and Auditor General shall examine, certify and report on any account of which copies are sent to him under sub-paragraph (2) above and shall lay copies of the account and of his report before each House of Parliament.