

SCHEDULES

SCHEDULE 8

NON-DOMESTIC RATING: POOLING

PART II

CONTRIBUTION

Non-domestic rating contributions

- 4 (1) The Secretary of State may make regulations containing rules for the calculation of an amount for a chargeable financial year in relation to each charging 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.
- (3) Sub-paragraph (2) above shall not apply in the case of a special authority, but the rules shall be so framed that the amount calculated under them in relation to the authority is broadly the same as the total which would be payable to it in respect of the year under sections 43 and 45 above if—
- (a) the authority's non-domestic rating multiplier for the year was equal to the required minimum for the year, and
 - (b) the authority acted diligently.
- (4) For the purposes of sub-paragraph (3) above the required minimum for the year is the required minimum for the year as found for the purposes of paragraph 9(3) of Schedule 7 above.
- (5) The Secretary of State may incorporate in the rules provision for deductions (of such extent as he thinks 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 he thinks fit;
- and sub-paragraphs (2) and (3) above shall have effect subject to this.
- (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.
- 5 (1) This paragraph applies where regulations under paragraph 4 above are in force for a chargeable financial year.

Status: This is the original version (as it was originally enacted).

- (2) By such time before the year begins as the Secretary of State may direct, a charging authority shall calculate the amount of its non-domestic rating contribution for the year and shall notify the amount to the Secretary of State.
 - (3) If the authority fails to comply with sub-paragraph (2) above or if the Secretary of State believes the amount notified is not likely to have been calculated in accordance with the regulations he may make his own calculation of the amount; and where he makes such a calculation he shall inform the authority why he has done so and shall inform it of the amount calculated.
 - (4) The authority shall be liable to pay to the Secretary of State 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 Secretary of State 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 Secretary of State may direct.
 - (6) After the year ends the authority shall—
 - (a) calculate the amount of its non-domestic rating contribution for the year,
 - (b) arrange for the calculation and the amount to be certified under arrangements made by the Audit Commission for Local Authorities in England and Wales, and
 - (c) notify the amount to the Secretary of State, and send to him a copy of the certification of the calculation and the amount.
 - (7) If the authority fails to comply with sub-paragraph (6) above by such time as the Secretary of State directs, he 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 he 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 Secretary of State receives notification from an authority under sub-paragraph (6)(c) above he 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 sub-paragraph (6)(c) above exceeds the provisional amount the authority shall pay an amount equal to the difference to the Secretary of State at such time as he may direct.
 - (10) If the amount notified under sub-paragraph (6)(c) above is less than the provisional amount the Secretary of State shall pay an amount equal to the difference to the authority; and the amount shall be paid at such time as he decides with the Treasury's approval.
- 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.

Status: This is the original version (as it was originally enacted).

- (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 regulations under paragraph 4 above may include provision requiring a calculation under paragraph 5(2) or (3) above to be made on the basis of that information read subject to prescribed assumptions.
- (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.
- (4) A direction under paragraph 5(5) above is ineffective unless given with the Treasury's consent.
- (5) The Secretary of State 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.
- (7) For the purposes of paragraph 5(7) above the relevant provisions are—
 - (a) paragraph 5(10) above,
 - (b) regulations made under sub-paragraph (5) above, and
 - (c) paragraphs 9, 12 and 13 below.

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.