

## SCHEDULES

### SCHEDULE 8

#### NON-DOMESTIC RATING: POOLING

##### PART III

##### DISTRIBUTION

###### *Distributable amount*

- 8 (1) Before a chargeable financial year begins the Secretary of State 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 Secretary of State may make such assumptions as he sees fit.
- (3) If the aggregate estimated under sub-paragraph (1)(a) above exceeds the aggregate estimated under sub-paragraph (1)(b) above the Secretary of State shall calculate the amount equal to the difference.
- (4) In the revenue support grant report for the year the Secretary of State shall specify the amount arrived at under this paragraph (the distributable amount for the year).

###### *Distribution: England*

- 9 (1) This paragraph has effect in the application of this Schedule to England.
- (2) If the revenue support grant report for a chargeable financial year is approved by resolution of the House of Commons, as soon as is reasonably practicable after the report is approved the Secretary of State shall calculate an amount in relation to each charging authority by reference to the formula—

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

- (3) A is an amount equal to the distributable amount for the year.
- (4) B is the relevant population of the authority.
- (5) C is the aggregate of the relevant populations of all charging authorities.
- (6) The relevant population in relation to an authority shall be calculated by—

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- (a) taking the number of those members of the population of the authority's area who fall within such description as is specified in regulations made by the Secretary of State, and
  - (b) making such adjustments (if any) by way of addition or subtraction (or both) as are specified in, or calculated in a manner specified in, the regulations.
- (7) As regards each authority the calculation shall be made to the nearest £100 in accordance with the following rules—
- (a) where (apart from this sub-paragraph and after taking into account each complete £100) there would be an excess of more than £50, the excess shall be made up to £100, and
  - (b) where (apart from this sub-paragraph and after taking into account each complete £100) there would be an excess of £50 or less, the excess shall be ignored.
- (8) As soon as is reasonably practicable after making the calculation the Secretary of State shall inform each charging authority of the amount which he calculates in relation to it.
- (9) The Secretary of State shall pay to each authority the amount calculated in relation to it.
- (10) The amount shall be paid to the authority during the course of the year concerned, in such instalments and at such times as he decides with the Treasury's approval.

*Distribution: Wales*

- 10 Paragraphs 11 to 15 below have effect in the application of this Schedule to Wales.
- 11 (1) As soon as is reasonably practicable after the distributable amount for a chargeable financial year has been arrived at, the Secretary of State shall calculate how much of it he proposes to pay to county councils (the county share for the year) and how much of it he proposes to pay to district councils (the district share for the year).
- (2) The calculation shall be made in accordance with the basis of division for the time being effective (as regards the year) under paragraph 15 below.
- (3) In the revenue support grant report for the year the Secretary of State shall specify the county and district shares.
- 12 (1) If the revenue support grant report for a chargeable financial year is approved by resolution of the House of Commons, as soon as is reasonably practicable after the report is approved the Secretary of State shall calculate an amount in relation to each county council and each district council by reference to the formula—
- $$\frac{A \times B}{C}$$
- (2) In the case of a county council A is an amount equal to the county share for the year and C is the aggregate of the relevant populations of all county councils.
- (3) In the case of a district council A is an amount equal to the district share for the year and C is the aggregate of the relevant populations of all district councils.
- (4) B is the relevant population of the council.
- (5) The relevant population in relation to a council shall be calculated by—

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- (a) taking the number of those members of the population of the council's area who fall within such description as is specified in regulations made by the Secretary of State, and
  - (b) making such adjustments (if any) by way of addition or subtraction (or both) as are specified in, or calculated in a manner specified in, the regulations.
- (6) As regards each council the calculation shall be made to the nearest £100 in accordance with the following rules—
  - (a) where (apart from this sub-paragraph and after taking into account each complete £100) there would be an excess of more than £50, the excess shall be made up to £100, and
  - (b) where (apart from this sub-paragraph and after taking into account each complete £100) there would be an excess of £50 or less, the excess shall be ignored.
- (7) As soon as is reasonably practicable after making the calculation the Secretary of State shall inform each county council and each district council of the amount which he calculates in relation to it.
- (8) The Secretary of State shall pay to each council the amount calculated in relation to it.
- (9) The amount shall be paid to the council during the course of the year concerned, in such instalments and at such times as he decides with the Treasury's approval.
- 13 (1) This paragraph has effect in relation to a transitional year.
- (2) If the revenue support grant report for the year is approved by resolution of the House of Commons, as soon as is reasonably practicable after the report is approved the Secretary of State shall decide whether paragraph 12 above is to have effect in relation to the year.
- (3) If he decides that it is not to have effect he shall as soon as is reasonably practicable calculate—
  - (a) what amount of the county share for the year he proposes to pay to each county council, and
  - (b) what amount of the district share for the year he proposes to pay to each district council.
- (4) The calculations may be made by reference to such factors as the Secretary of State thinks fit.
- (5) As soon as is reasonably practicable after making the calculations the Secretary of State shall inform each county council and each district council of the amount which he calculates in relation to it.
- (6) The Secretary of State shall pay to each council the amount calculated in relation to it.
- (7) The amount shall be paid to the council at such time, or in instalments of such amounts and at such times, as the Secretary of State decides with the Treasury's approval; but any such time must fall within the year concerned.
- 14 (1) The Secretary of State shall make a report containing the basis on which he proposes to divide the distributable amount for a chargeable financial year between county councils (on the one hand) and district councils (on the other).

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- (2) 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 its intended contents.
  - (3) The report shall be laid before the House of Commons.
  - (4) 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 county council and each district council.
  - (5) After making the report the Secretary of State may make a further report or reports, and any such report—
    - (a) may replace any previous report under this paragraph, or
    - (b) may amend any previous report under this paragraph.
  - (6) A report under sub-paragraph (5)(a) above shall contain a revised basis on which the Secretary of State proposes to divide the distributable amount.
  - (7) A report under sub-paragraph (5)(b) above shall contain amendments to the basis contained in the report which it amends.
  - (8) Sub-paragraphs (2) to (4) above shall apply to any report under sub-paragraph (5) above as they apply to one under sub-paragraph (1) above.
  - (9) A report under this paragraph shall state the day on which it is to come into force and the first financial year for which it is to operate.
- 15 (1) This paragraph applies where in accordance with paragraph 14 above a report has been made and laid before the House of Commons.
- (2) If the report is approved by resolution of the House of Commons it shall come into force on the day stated in the report.
  - (3) If the report is made under paragraph 14(1) or (5)(a), on and after the day it comes into force the basis it contains shall have effect as regards all chargeable financial years beginning with the first financial year for which it states it is to operate; but this is subject to the effect of any subsequent report under paragraph 14(5).
  - (4) If the report is made under paragraph 14(5)(b), on and after the day it comes into force the basis it amends read subject to the amendments shall have effect as regards all chargeable financial years beginning with the first financial year for which it states it is to operate; but this is subject to the effect of any subsequent report under paragraph 14(5).

#### *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.