
STATUTORY INSTRUMENTS

1994 No. 1431

RATING AND VALUATION

**The Non-Domestic Rating Contributions
(England) (Amendment No. 2) Regulations 1994**

<i>Made</i>	- - - -	<i>26th May 1994</i>
<i>Laid before Parliament</i>		<i>27th May 1994</i>
<i>Coming into force</i>	- -	<i>28th May 1994</i>

The Secretary of State, in exercise of the powers conferred on him by sections 140(4) and 143(1) of, and paragraph 6(5) and (6) of Schedule 8 to, the Local Government Finance Act 1988⁽¹⁾, and of all other powers enabling him in that behalf, hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Non-Domestic Rating Contributions (England) (Amendment No.2) Regulations 1994 and come into force on 28th May 1994.

(2) In these Regulations, “the 1992 Regulations” means the Non-Domestic Rating Contributions (England) Regulations 1992⁽²⁾.

Amendment of the 1992 Regulations

2.—(1) The 1992 Regulations are amended by the substitution, for regulations 8, 8A, 9 and 9A, of the following—

“Adjustments and repayments following a recalculation

8.—(1) Subject to the provisions of this and the following regulation, where regulation 7 or 7A applies as regards authority for the financial year, the Secretary of State shall—

- (a) make the adjustment referred to in paragraph (2) below, and
- (b) where the sum referred to in paragraph (3) below is greater than the sum referred to in paragraph (4) below, repay to the authority, at such time as he decides, the difference between these sums,

(1) 1988 c. 41; paragraph 6 of Schedule 8 was amended by section 5(2) of the Non-Domestic Rating Act 1992 (c. 46).
(2) S.I.1992/3082; relevant amendments are made by S.I.1992/3259, S.I.1993/1496, S.I.1993/3082 and S.I.1994/421.

and where the sum referred to in paragraph (4) below is greater than the sum referred to in paragraph (3) below, the authority shall pay the amount of the difference to the Secretary of State at such time as he directs.

(2) The adjustment referred to in this paragraph is an adjustment of all instalments payable by the authority under paragraph 5(5) of Schedule 8 to the Act during the course of the year, including past instalments, to reflect the total amount which would have been calculated under regulation 7 or 7A if no allowance had been made for the sum described in paragraph (5) below.

(3) The sum referred to in this paragraph is the total of the amounts paid by the authority under paragraph 5(5) of Schedule 8 to the Act on relevant days preceding the adjustment day.

(4) The sum referred to in this paragraph is the total of the amounts treated as payable by the authority under paragraph 5(5) of Schedule 8 to the Act on relevant days preceding the adjustment day following the adjustment referred to in paragraph (2) above.

(5) The sum described in this paragraph is the total of all amounts paid by ratepayers in excess of the amounts payable by them under Part II of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989(3) (whether the excess arose because an estimate proved to be wrong or otherwise) and in respect of which the amount repayable has not been taken into account in a previous calculation under paragraph 5(6) of Schedule 8, together with any interest on those amounts calculated in accordance with paragraph 7 of Schedule 1 to these REgulations.

(6) Subject to paragraph (7) below, the amount of any instalment which the Secretary of State has directed an authority to pay under paragraph 5(5) of Schedule 8 to the Act shall, following the adjustment day, be treated as an amount which reflects the adjustment referred to in paragraph (2) above.

(7) The instalment which the Secretary of State has directed the authority to pay under paragraph 5(5) of Schedule 8 to the Act which first falls to be paid on or after the adjustment day shall be treated as further reduced by the sum referred to in paragraph (5) above.

(8) Where the sum referred to in paragraph (5) above is greater than the amount of the first instalment after the adjustment day, the Secretary of State shall pay the amount of the difference to the authority at such time as he decides.

(9) Where regulation 7A applies, for the purposes of this regulation and regulation 9, “the adjustment day” shall be the day on which the Secretary of State informed the authority under regulation 7A(2)(c) of his belief relating to the amount calculated under regulation 7A(3).

Adjustments and repayments following a further recalculation

9.—(1) Where regulation 7 or 7A applies on more than one occasion as regards an authority for a financial year, regulation 8 shall apply subject to the following modifications.

(2) For the purposes of regulation 8(3), the total of the amounts paid to the Secretary of State by the authority on the relevant days preceding the adjustment day shall be treated as the total of the amounts payable for that period following the adjustment made on the previous occasion on which regulation 7 or 7A applied.

(3) For the purposes of regulation 8(7), the reference to the sum described in regulation 8(5) shall be construed as a reference to the total of the amounts referred to in regulation 8(5) not taken into account in a previous calculation under regulation 8(7).”.

Department of the Environment
26th May 1994

David Curry
Minister of State

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Under Part II of Schedule 8 to the Local Government Finance Act 1988 billing authorities are required to pay amounts (called non-domestic rating contributions) to the Secretary of State. Payments in respect of provisional amounts are made during the financial year and can be adjusted during the course of the year. Final calculations, and any necessary settlements, are made after the year ends.

Regulation 2 of these Regulations replaces regulations 8, 8A, 9 and 9A with new regulations 8 and 9. New regulation 8 permits the Secretary of State to direct the billing authority to reduce the first instalment of its non-domestic rating contribution which falls due after the adjustment day (see regulation 7(3) of the 1992 Regulations and new regulation 8(9)) by an amount equal to the total of any repayments that the authority has to make to ratepayers which have not previously been taken into account (together with interest). It also provides for consequential adjustment of instalments.

New regulation 9 provides for the case where an adjustment occurs more than once in a financial year.