



Norfolk and Suffolk Broads Act 1988

1988 CHAPTER 4

PART III

FINANCE

13 Navigation charges.

[^{F1}(1) The Authority may determine and recover tolls in respect of vessels moored, used or navigated on adjacent waters as well as in the navigation area.]

[^{F2}(2)

[^{F3}(3) The Authority shall consult the Navigation Committee before determining the level of any tolls or other charges to be imposed in respect of the navigation area or adjacent waters.]

(4) No charges shall be taken or recovered by the Authority in respect of anything (including any farm animal) which—

- (a) is carried on any waterway within the navigation area by the owner of land which abuts such a waterway; and
- (b) is for use in connection with any agricultural activity carried out on other land which he owns and which also abuts that waterway, another such waterway or any part of the Haven.

Textual Amendments

F1 S. 13(1) substituted (2.7.2009) by [Broads Authority Act 2009 \(c. i\)](#), [Sch. 7 para. 7\(1\)](#) (with ss. 2(3), 3(1), 16(3), 42, [Sch. 6 Pts. 2, 3](#))

F2 S. 13(2) repealed (2.7.2009) by [Broads Authority Act 2009 \(c. i\)](#), [Sch. 7 para. 7\(1\)](#), [8 Pt. 1](#) (with ss. 2(3), 3(1), 16(3), 42, [Sch. 6 Pts. 2, 3](#))

F3 S. 13(3) substituted (2.7.2009) by [Broads Authority Act 2009 \(c. i\)](#), [Sch. 7 para. 7\(2\)](#) (with ss. 2(3), 3(1), 16(3), 42, [Sch. 6 Pts. 2, 3](#))

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14 Authority’s power to make levies on participating authorities.

- (1) The Authority may, in respect of each financial year beginning after it is established, make levies on each of the participating authorities—
 - (a) to meet that part of the Authority’s estimated expenditure in that financial year for which provision is not otherwise made;
 - (b) to enable it to discharge in that financial year any liabilities for the discharge of which provision is not otherwise made; and
 - (c) to meet contingencies, and provide an adequate working balance, during that financial year.
- (2) In determining any amount to be raised for any financial year by way of levy under this section, the Authority shall not be required to treat any reserve which is maintained by it as available to be applied by it during that year.
- (3) In determining the amount which it requires to raise by way of levy under this section for any financial year, the Authority shall determine the aggregate amount which it so requires to raise.
- (4) Norfolk County Council shall contribute 30 per cent. of that aggregate amount and the seven other participating authorities shall each contribute 10 per cent.
- (5) Where—
 - (a) the area which constitutes the Broads for the purposes of this Act is varied by an order made under Schedule 2 to this Act; or
 - (b) the constitution of the Authority is varied by an order made under section 7 of this Act;

the Secretary of State may by order vary the proportions mentioned in subsection (4) above in such manner as he considers appropriate in consequence of the order mentioned in paragraph (a) or (as the case may be) (b) above.
- (6) The Authority shall, before 30th November in every year, notify each of the participating authorities of its proposals in relation to the levy for the following financial year.
- (7) In determining the aggregate amount to be raised for any financial year by way of levy under this section, the Authority shall have regard to any representations made to it by a participating authority in respect of the proposals notified under subsection (6) above in relation to that year.
- (8) A levy under this section on any participating authority shall be made by issuing the authority with a demand stating—
 - (a) the date or dates on or before which a payment or payments in respect of the levy are required to be made; and
 - (b) the amount of that payment or each of those payments.
- (9) Any such demand must be issued, or information as to the amount to be subsequently demanded must be given, to a participating authority before 15th February in the year in which the financial year to which the demand relates begins.
- (10) No resolution of the Authority relating to the amount to be levied under this section, in respect of any financial year, shall be valid unless at least [^{F4}five] of the members of the Authority who voted in favour of the resolution were appointed as such members by one or other of the participating authorities.

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(11) The following enactments—

- (a) subsections (8) and (9) of section 12 of the ^{M1}General Rate Act 1967 (liability for interest where amount due under a precept is unpaid); and
- (b) section 15 of that Act (power to secure payments of precept);

shall apply to a levy made by the Authority, and to the Authority, as they apply to a precept issued by a precepting authority, and to such an authority, but with the omission in subsection (1) of section 15 of the words “the rating authority have refused or through wilful neglect or wilful default failed to raise that amount by a rate, or that, having raised the amount by a rate”.

(12) The Authority may make a levy under this section for any financial year in substitution for a levy previously made by it for that year; and subsections (4) to (6) of section 3 of the ^{M2}Local Government Finance Act 1982 (substituted rates and precepts) shall apply to a substituted levy as they apply to a substituted precept.

(13) Subsection (7) above shall not apply to a substituted levy.

(14) For the purposes of any other enactment (including in particular . . . ^{F5} section 101(6) of the ^{M3}Local Government Act 1972) any sum levied under this section shall be treated as money to be raised out of a rate.

Textual Amendments

- F4** Word in s. 14(10) substituted (1.6.2005) by [Norfolk and Suffolk Broads Act 1988 \(Alteration of Constitution of the Broads Authority\) Order 2005 \(S.I. 2005/1067\)](#), arts. 1, 5
- F5** Words repealed by [Local Government and Housing Act 1989 \(c.42, SIF 81:1\)](#), s. 194(2), **Sch. 12 Pt. I**

Marginal Citations

- M1** 1967 c. 9.
- M2** 1982 c. 32.
- M3** 1972 c. 70.

15 Grants from Secretary of State.

- (1) The Secretary of State may, with the consent of the Treasury, make grants to the Authority for such purposes, and on such terms and conditions, as he thinks fit.
- (2) Before determining the amount of any grant which he proposes to make to the Authority under this section, or the purpose for which it is to be made, the Secretary of State shall consult [^{F6} Natural England].

Textual Amendments

- F6** Words in s. 15(2) substituted (1.10.2006) by [Natural Environment and Rural Communities Act 2006 \(c. 16\)](#), s. 107, **Sch. 11 para. 112(b)**; S.I. 2006/2541, art. 2 (with Sch.)

16 Borrowing powers of Authority.

- (1) The Authority may borrow temporarily, by way of overdraft or otherwise, such sums as it may require—

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- (a) for the purpose of defraying expenses properly chargeable to revenue, pending the receipt by it of revenues which arise in respect of the period of account to which the expenses are chargeable and which are taken into account in its estimates for that period; or
 - (b) for the purpose of defraying, pending the raising of money under subsection (2) below, expenses intended to be defrayed by means of that money.
- (2) The Authority may borrow money, otherwise than by way of a temporary loan—
- (a) for any purpose or class of purpose approved for the purposes of this subsection by the Secretary of State; and
 - (b) in accordance with any conditions subject to which that approval is given.
- (3) Where the Authority borrows under subsection (2) above, it may raise the sum borrowed—
- (a) by mortgage;
 - (b) by an agreement entered into with the Public Works Loan Commissioners under section 2 of the ^{M4}Public Works Loans Act 1965; or
 - (c) by any other means approved by the Secretary of State with the consent of the Treasury.
- (4) Where the Authority borrows money under subsection (1)(b) above and subsequently raises under subsection (2) above the loan in respect of which the temporary borrowing was made, the loan shall, to the extent of the sum borrowed temporarily, be treated for the purposes of the provisions applied by subsection (5) below as having been borrowed at the time of the temporary borrowing.
- (5) The following provisions of Schedule 13 to the ^{M5}Local Government Act 1972 shall, with the necessary modifications, apply in relation to borrowing by the Authority under subsection (2) above as they apply in relation to borrowing by local authorities—
- (a) paragraph 4 (power of Secretary of State to make regulations governing forms of security etc.);
 - (b) paragraph 7 (accounting);
 - (c) paragraph 11 (priority as between loans);
 - (d) paragraph 12 (joint borrowing);
 - (e) paragraph 16 (creation of funds); and
 - (f) paragraph 20 (lender not required to enquire into legality of loan).

Marginal Citations

M4 1965 c. 63.

M5 1972 c. 70.

17 Accounts and auditing.

- (1) The Authority shall make arrangements for the proper administration of its financial affairs and shall secure that one of its officers has responsibility for the administration of those affairs.

[^{F7}(2) The Authority shall keep proper records of its finances.]

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- ^{F8}[(3) All receipts of the Authority shall be carried to, and all liabilities falling to be discharged by the Authority shall be discharged out of, the general fund]
- ^{F8}[(4) The Authority shall keep an account of all receipts carried to, and payments made out of, the general fund.]
- ^{F9}(5) The Authority shall prepare a report as soon as reasonably possible after the end of each financial year describing the navigation income received by it and the navigation expenditure incurred by it in that year.
- (6) It shall be the duty of the Authority to secure that taking one financial year with another navigation expenditure is equal to navigation income.
- (7) Monies held in the navigation revenue account immediately before the appointed day fixed for the purposes of paragraph 8 of Schedule 7 to the 2009 Act (together with any interest properly attributable to those monies) shall as from that day only be applied as navigation expenditure.
- (8) In this section—
- “the navigation revenue account” means the navigation account kept in accordance with this section as originally enacted;
- “navigation expenditure” means—
- the expenditure which the Authority incurs in respect of its functions under Part II of this Act and under the 2009 Act ;
 - expenditure incurred in respect of the provision of moorings; and
 - expenditure incurred in relation to adjacent waters under section 10(2A) of this Act,
- but for the purposes of this section expenditure incurred wholly or mainly in connection with conserving the natural beauty, wildlife or cultural heritage of any area, including expenditure on dredging wholly or mainly for conserving those things, shall not be classified as navigation expenditure unless in the case of expenditure incurred wholly or mainly in connection with conserving the cultural heritage of any area it is incurred for the purpose of maintaining, improving, facilitating or promoting the public right of navigation;
- “navigation income” means—
- the charges which the Authority makes in the discharge of its functions under Part II of this Act and the 2009 Act ;
 - the charges which the Authority makes under section 26 of the Harbours Act 1964 (including tolls in respect of adjacent waters);
 - any other income attributable to the functions of the Authority under the above provisions, or accruing to it in respect of moorings;
 - any interest properly attributable to navigation income;
 - any grant made to the Authority specifically for purposes for which navigation expenditure can be incurred.
- (9) For the avoidance of doubt expenditure incurred and income received in respect of Mutford Lock shall be regarded as navigation expenditure and navigation income respectively.
- (10) The Authority may apply navigation income for the purposes of carrying out to adjacent waters works of maintenance or improvement which are intended to facilitate

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the use of those waters for the purposes of navigation by persons other than the occupier of, or the owner of any interest in, the land upon which the waters are situated.

(11) For the purposes of subsection (10) above members of a club or other association which occupies land upon which adjacent waters are situated shall be deemed not to be occupiers of the land.]

^{F10}(10)

(11) Without prejudice to any provision of regulations made under [^{F11} section 32 of the Local Audit and Accountability Act 2014 (accounts and audit regulations)], the Authority shall send a copy of every statement of accounts prepared in accordance with those regulations, together with a copy of any auditor’s report on the accounts in question, to the Secretary of State and to each of the other appointing authorities.

^{F10}(12)

<p>Textual Amendments</p> <p>F7 S. 17(2) substituted (coming into force in accordance with s. 3 of the amending Act) by Broads Authority Act 2009 (c. i), Sch. 7 para. 8(1) (with ss. 2(3), 16(3), 42, Sch. 6 Pts. 2, 3)</p> <p>F8 S. 17(3)(4) repealed (coming into force in accordance with ss. 3, 43(4) of the repealing Act) by Broads Authority Act 2009 (c. i), Sch. 7 para. 8(2), Sch. 8 Pt. 2 (with ss. 2(3), 16(3), 42, Sch. 6 Pts. 2, 3)</p> <p>F9 S. 17(5)-(11) substituted for s. 17(5)-(9) (coming into force in accordance with s. 3 of the amending Act) by Broads Authority Act 2009 (c. i), Sch. 7 para. 8(3) (with ss. 2(3), 16(3), 42, Sch. 6 Pts. 2, 3)</p> <p>F10 S. 17(10)(12) repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), Sch. 5</p> <p>F11 Words in s. 17(11) substituted (1.4.2015) by Local Audit and Accountability Act 2014 (c. 2), s. 49(1), Sch. 12 para. 19; S.I. 2015/841, art. 3(x)</p>

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 9(8A) inserted by [2008 c. 29 s. 224\(2\)\(b\)](#)