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SCHEDULES

[F1SCHEDULE 7B

LOCAL RETENTION OF NON-DOMESTIC RATES

Textual Amendments

F1 Sch. 7B inserted (with effect in accordance with s. 1(6) of the amending Act) by Local Government Finance Act 2012 (c. 17), s. 1(4), Sch. 1

PART 4

PAYMENTS BY BILLING AUTHORITIES TO MAJOR PRECEPTING AUTHORITIES

Regulations about payments

- 9 (1) The Secretary of State may by regulations make provision requiring billing authorities in England to make payments for a year to major precepting authorities in England.
 - (2) The regulations must provide that a billing authority is not required to make a payment for a year unless the local government finance report for the year has been approved by resolution of the House of Commons.
 - (3) The regulations may, in particular, make provision as to—
 - (a) the billing authorities that are required to make payments under the regulations;
 - (b) the major precepting authorities that are entitled to receive payments under the regulations;
 - (c) the amounts of the payments that are required to be made.
 - (4) The regulations may, in particular, make provision for the amount of a payment to be made by a billing authority for a year to be such proportion of its non-domestic rating income for the year as is specified in or determined in accordance with the regulations.
 - (5) For the purposes of this paragraph, an authority's "non-domestic rating income" has the meaning given by the regulations.
 - (6) The regulations may, in particular, define that term by reference to the total which, if the authority acted diligently, would be payable to it in respect of the year under sections 43 and 45, subject to such adjustments as may be specified in the regulations.
 - (7) The regulations may, in particular, make provision for adjustments by reference to changes to the calculation of the amount of a billing authority's non-domestic rating income for an earlier year but not taken into account in that calculation.

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(8) The regulations may not have the effect that the total amount payable by a billing authority under the regulations for a year exceeds the billing authority's local share of its non-domestic rating income for a year.

Regulations about administrative arrangements

- 10 (1) The Secretary of State may by regulations make provision about the administration of payments under regulations under paragraph 9.
 - (2) The regulations may, in particular, make provision—
 - (a) about the making of calculations, and the supply of information to a major precepting authority, by a billing authority in connection with the determination of a payment to be made under regulations under paragraph 9, this paragraph or Part 6 (funds) so far as applying to non-domestic rates;
 - (b) about the assumptions and adjustments to be made, and the information to be taken into account, in making such calculations;
 - (c) about the consequences of non-compliance with provision under paragraph (a) or (b);
 - (d) about the time and manner in which a payment under regulations under paragraph 9 or this paragraph is to be made (including for payment by instalments), and as to the consequences of non-payment;
 - (e) about the making of a payment by a billing authority to a major precepting authority or vice versa where—
 - (i) a payment under regulations under paragraph 9 is made in the course of the year to which it relates, and
 - (ii) it is subsequently determined that the amount of the payment required to be made under the regulations is more or less than that actually made;
 - (f) about the making of a payment by a billing authority to a major precepting authority or vice versa where—
 - (i) a calculation of a payment under regulations under paragraph 9 is made by reference to an estimate of an amount, and
 - (ii) it is subsequently determined that the actual amount is more or less than the estimate;
 - (g) for the certification of calculations made, or information supplied to a major precepting authority, by a billing authority in connection with the determination of a payment under regulations under paragraph 9, this paragraph or Part 6 (funds) so far as applying to non-domestic rates;
 - (h) about the consequences where a certified calculation or certified information does not match that made or supplied by the billing authority, including (in particular) about the use of the certified calculation or certified information.
 - (3) The regulations may confer power on the Secretary of State to give directions about the certification of calculations or information.

Payments out of deduction from central share payments

11 (1) The Secretary of State may by regulations make provision for a billing authority to make a payment for a year to one or more major precepting authorities of an amount equal to a proportion of the amount that is to be deducted in accordance with

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- regulations under paragraph 8 from the billing authority's payment under paragraph 6 to the Secretary of State for the year.
- (2) The regulations may make provision about the administration of payments to major precepting authorities under the regulations.
- (3) The regulations may, in particular, make provision in relation to payments to major precepting authorities of the same kind as the provision that may be made under subparagraph (2) of paragraph 10 in relation to payments to major precepting authorities to which that sub-paragraph applies.]

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