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SCHEDULES

SCHEDULE 8

NON-DOMESTIC RATING: POOLING

[^{F1}PART III

DISTRIBUTION

Textual Amendments

- F1** Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para.7** (with s. 118(1)(2)(4))

Modifications etc. (not altering text)

- C1** Sch. 8 Pt. III amended (1.11.1996) by 1996 c. 56, **ss. 256(6), 257, 583(2)** (with s. 1(4), Sch. 39)

^{F2}Interpretation

Textual Amendments

- F2** Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para.7** (with s. 118(1)(2)(4))

- ^{F3}8 (1) For the purposes of this Part of this Schedule a receiving authority is any billing authority or major precepting authority.
- (2) Any reference in this Part of this Schedule to a local government finance report is a reference to a report made under section 78A above.

Textual Amendments

- F3** Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para.7** (with s. 118(1)(2)(4))

Modifications etc. (not altering text)

- C2** Sch. 8 para. 8 modified (*temp.*) (12.1.2000) by **S.I. 1999/3435, art. 2**

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^{F4}*Distributable amount*

Textual Amendments

F4 Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para.7** (with s. 118(1)(2)(4))

- ^{F59} (1) Before a 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 local government finance report for the year the Secretary of State shall specify the amount arrived at under this paragraph (the distributable amount for the year).

Textual Amendments

F5 Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para.7** (with s. 118(1)(2)(4))

Modifications etc. (not altering text)

C3 Sch. 8 para. 9 modified (16.7.1992) by 1992 c. 46, s.4 (with s. 8(1)); S.I. 1992/1642, **art.2** and (6.7.1993) by 1993 c. 17, **ss.2, 5(1)**; S.I. 1993/1512, **art.2**
 Sch. 8 para. 9 modified (24.2.1994 with effect as mentioned in s. 3(1) of the amending Act) by 1994 c. 3, s. 3

^{F6}*Distribution: local government finance reports*

Textual Amendments

F6 Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para. 7** (with s. 118(1)(2)(4))

Modifications etc. (not altering text)

C4 Sch. 8 Pt. III (paras. 8-15) amended (1.11.1996) by 1996 c. 56, **ss. 256(6), 257, 583(2)**

- ^{F710} (1) A local government finance report for a financial year shall specify the basis (the basis of distribution) on which the Secretary of State proposes to distribute among receiving authorities the distributable amount for the year.
- (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 the basis of distribution.

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Textual Amendments

F7 Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by [1992 c. 14, s. 104, Sch. 10 Pt. I para.7](#) (with [s. 118\(1\)\(2\)\(4\)](#))

Modifications etc. (not altering text)

C5 Sch. 8 para. 10 modified (*temp.*) (12.1.2000) by [S.I. 1999/3435, art. 2](#)

- ^{F8}11 (1) This paragraph applies where—
- (a) in relation to a financial year, the distributable amount for the year has been calculated and specified in a report in accordance with paragraph 9 above; and
 - (b) the report has been laid before the House of Commons.
- (2) If the report is approved by resolution of the House of Commons, the distributable amount for the year shall be distributed among and paid to receiving authorities in accordance with this paragraph and paragraph 12 below.
- (3) As soon as is reasonably practicable after the report has been so approved, the Secretary of State shall calculate what sum falls to be paid to each receiving authority as its share of the distributable amount for the year in accordance with the basis of distribution specified in the report as so approved.
- (4) Subject to sub-paragraph (5) below, after making a calculation under sub-paragraph (3) above, the Secretary of State may, at any time before the end of the financial year following the financial year to which the report relates, make one further calculation of what sum falls to be paid to each receiving authority as its share of the distributable amount for the year in accordance with the basis of distribution so specified.
- (5) The power to make a calculation under sub-paragraph (4) above shall not be exercisable after the approval by resolution of the House of Commons of any amending report made under paragraph 13 below in relation to the local government finance report.
- (6) If the Secretary of State decides that he will leave out of account information received by him after a particular date in making a calculation under sub-paragraph (3) or (4) above, the calculation shall be made accordingly, and he may decide different dates for different kinds of information.
- (7) Sub-paragraph (6) above applies only if the Secretary of State informs each receiving authority in writing of his decision and of the date (or the dates and kinds of information) concerned; but he may do this at any time before the calculation is made under this paragraph (whether before or after the distributable amount for the year is calculated under paragraph 9 above).
- (8) As soon as is reasonably practicable after making a calculation under sub-paragraph (3) or (4) above, the Secretary of State shall inform each receiving authority of the sum he calculates falls to be paid to it as its share of the distributable amount for the year.

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Textual Amendments

F8 Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para.7** (with s. 118(1)(2)(4))

Modifications etc. (not altering text)

C6 Sch. 8 para. 11 modified (*temp.*) (12.1.2000) by S.I. 1999/3435, **art. 2**

- ^{F9}12 (1) Where a calculation is made under paragraph 11(3) above the Secretary of State shall pay to each receiving authority any sum calculated as falling to be paid to it.
- (2) The sum shall be paid in instalments of such amounts, and at such times in the financial year to which the report relates (the financial year concerned), as the Secretary of State determines with the Treasury's consent.
- (3) Where a calculation is made under paragraph 11(4) above and the sum it shows as falling to be paid to a receiving authority exceeds that shown as falling to be paid to it by the calculation for the financial year concerned under paragraph 11(3) above, the Secretary of State shall pay to the authority a sum equal to the difference.
- (4) The sum shall be paid at such time, or in instalments of such amounts and at such times, as the Secretary of State determines with the Treasury's consent; but any such time must fall after the end of the financial year concerned.
- (5) Where a calculation is made under paragraph 11(4) above and the sum it shows as falling to be paid to a receiving authority is less than that shown as falling to be paid to it by the calculation for the financial year concerned under paragraph 11(3) above, a sum equal to the difference shall be paid by the authority to the Secretary of State.
- (6) The sum shall be paid on such day after the end of the financial year concerned as the Secretary of State may specify; and if it is not paid on or before that day it shall be recoverable in a court of competent jurisdiction.

Textual Amendments

F9 Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para.7** (with s. 118(1)(2)(4))

Modifications etc. (not altering text)

C7 Sch. 8 para. 12 modified (1.4.1993) by S.I. 1992/2996, **reg. 4(1)**
 Sch. 8 para. 12 restricted (1.4.1993) by S.I. 1993/613, **reg. 5(1)**
 Sch. 8 para. 12 modified (*temp.*) (12.1.2000) by S.I. 1999/3435, **art. 2**

^{F10}*Distribution: amending reports*

Textual Amendments

F10 Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para.7** (with s. 118(1)(2)(4))

- ^{F11}13 (1) Subject to sub-paragraph (6) below, after a local government finance report has been made the Secretary of State may, at any time before the end of the financial year

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following the financial year concerned, make in relation to the report one or more amending reports under this paragraph.

- (2) An amending report under this paragraph shall contain amendments to the basis of distribution specified in the local government finance report.
- (3) 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 the amendments which he proposes to make.
- (4) The report shall be laid before the House of Commons.
- (5) 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 receiving authority.
- (6) Where an amending report under this paragraph has been approved by resolution of the House of Commons, the Secretary of State may not make a subsequent amending report under this paragraph in relation to the same local government finance report.

Textual Amendments

F11 Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, Sch. 10 Pt. I para.7 (with s. 118(1)(2)(4))

- ^{F12}₁₄ (1) As soon as is reasonably practicable after an amending report made under paragraph 13 above has been approved by resolution of the House of Commons, the Secretary of State shall calculate what sum falls to be paid to each receiving authority as its share of the distributable amount for the year in accordance with the basis of distribution specified in the local government finance report as amended by the amending report.
- (2) Subject to sub-paragraph (3) below, after making a calculation under sub-paragraph (1) above the Secretary of State may make one further calculation of what sum falls to be paid to each receiving authority as its share of the distributable amount for the year in accordance with that basis of distribution.
 - (3) A calculation may not be made under sub-paragraph (2) above after whichever is the later of—
 - (a) the end of the financial year following the financial year concerned, and
 - (b) the end of the period of 3 months beginning with the day on which the amending report is approved by resolution of the House of Commons.
 - (4) Sub-paragraphs (6) to (8) of paragraph 11 above apply in relation to calculations made under sub-paragraphs (1) and (2) above as they apply in relation to calculations made under sub-paragraphs (3) and (4) of that paragraph.

Textual Amendments

F12 Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, Sch. 10 Pt. I para.7 (with s. 118(1)(2)(4))

- ^{F13}₁₅ (1) This paragraph applies where a calculation (the relevant calculation) is made under paragraph 14(1) or (2) above in relation to an amending report.
- (2) Where the sum shown by the relevant calculation as falling to be paid to a receiving authority for the financial year concerned exceeds that shown as falling to be paid to

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it by the relevant previous calculation, the Secretary of State shall pay to the authority a sum equal to the difference.

- (3) The sum shall be paid at such times, or in instalments of such amounts and at such times, as the Secretary of State determines with the Treasury's consent; but any such time must fall after the end of the financial year in which the amending report was made.
- (4) Where the sum shown by the relevant calculation as falling to be paid to a receiving authority for the financial year concerned is less than that shown as falling to be paid to it by the relevant previous calculation, a sum equal to the difference shall be paid by the authority to the Secretary of State.
- (5) The sum shall be paid on such day after the end of the financial year in which the amending report was made as the Secretary of State may specify; and if it is not paid on or before that day it shall be recoverable in a court of competent jurisdiction.
- (6) In this paragraph "the relevant previous calculation" means—
 - (a) in relation to a calculation made under paragraph 14(1) above, the calculation under paragraph 11(3) above or, where a further calculation has been made under paragraph 11(4) above, that further calculation;
 - (b) in relation to a calculation made under paragraph 14(2) above, the calculation made under paragraph 14(1) above.]

Textual Amendments

F13 Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para.7** (with s. 118(1)(2)(4))

Modifications etc. (not altering text)

C8 Sch. 8 para. 15 modified (1.4.1993) by S.I. 1992/2996, **reg. 4(1)**
 Sch. 8 para. 15 restricted (1.4.1993) by S.I. 1993/613, **reg. 5(1)**

Recovery

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- 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.

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