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## SCHEDULES

### SCHEDULE 10

#### LOCAL GOVERNMENT FINANCE: ENGLAND AND WALES

##### PART I

##### NON-DOMESTIC RATING

##### *Contributions*

- 6 (1) Part II of Schedule 8 to the 1988 Act (non-domestic rating contributions) shall be amended as follows.
- (2) In sub-paragraph (1) of paragraph 4, for the words “charging authority” there shall be substituted the words “billing authority”.
- (3) <sup>F1</sup>.....
- (4) Sub-paragraph (4) of that paragraph shall cease to have effect.
- (5) After sub-paragraph (5) of that paragraph there shall be inserted the following sub-paragraph—
- “(5A) The Secretary of State may also incorporate in the rules provision for the deduction, in the case of a special authority, of an amount determined by him for the year in relation to that authority; and sub-paragraph (3) above shall have effect subject to this.”
- (6) In sub-paragraph (2) of paragraph 5, for the words “charging authority” there shall be substituted the words “billing authority”.
- (7) In sub-paragraph (6) of that paragraph, for paragraphs (b) and (c) there shall be substituted the following paragraphs—
- “(b) notify the amount so calculated to the Secretary of State, and
- (c) arrange for the calculation and the amount to be certified under arrangements made by the Audit Commission for Local Authorities in England and Wales (the Commission).”
- (8) After that sub-paragraph there shall be inserted the following sub-paragraph—
- “(6A) The Commission shall send a copy of the certification of the calculation and the amount to the Secretary of State.”
- (9) In sub-paragraphs (8) and (9) of that paragraph, for the words “sub-paragraph (6)(c) above” there shall be substituted the words “sub-paragraph (6)(b) above”.
- (10) For sub-paragraph (10) of that paragraph there shall be substituted the following sub-paragraphs—

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- “(10) If the amount notified under sub-paragraph (6)(b) above is less than the provisional amount, the Secretary of State shall—
- (a) if he believes that the amount so notified is not likely to have been calculated in accordance with the regulations under paragraph 4 above, inform the authority of his reasons for that belief;
  - (b) if he is not of that belief, pay to the authority, at such time as he decides with the Treasury’s approval, an amount equal to the difference between the amount so notified and the provisional amount.
- (11) Sub-paragraph (12) below applies where—
- (a) at any time after the year ends the Secretary of State has received both a notification from an authority under sub-paragraph (6)(b) above and a copy of a certification sent to him in relation to the authority under sub-paragraph (6A) above, and
  - (b) the amount which is certified by the certification to be the authority’s non-domestic rating contribution for the year (the certified amount) is different from the amount notified to the Secretary of State under sub-paragraph (6)(b) above.
- (12) Where this sub-paragraph applies the Secretary of State shall—
- (a) calculate the amount of the difference (if any) between the certified amount and the provisional amount, and
  - (b) if there is a difference, inform the authority of the amount of the difference.
- (13) If at the time the Secretary of State makes the calculation required by sub-paragraph (12) above no payment has been made under sub-paragraph (9) or (10) above in relation to the amount notified under sub-paragraph (6)(b) above—
- (a) sub-paragraphs (9) and (10) above shall not apply in relation to that amount, and
  - (b) sub-paragraph (14) below shall apply.
- (14) Where this sub-paragraph applies—
- (a) if the certified amount exceeds the provisional amount the authority shall pay an amount equal to the difference to the Secretary of State at such time as he may direct, and
  - (b) if the certified amount is less than the provisional amount the Secretary of State shall pay an amount equal to the difference to the authority, and the amount shall be paid at such time as he decides with the Treasury’s approval.
- (15) Regulations under this sub-paragraph may make provision for financial adjustments to be made where at the time the Secretary of State makes the calculation required by sub-paragraph (12) above a payment has already been made under sub-paragraph (9) or (10) above in relation to the amount notified under sub-paragraph (6)(b) above; and the regulations may include provision—
- (a) for the making of payments by the Secretary of State or the authority, and
  - (b) as to the time at which any such payment must be made.”

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(11) For sub-paragraph (2) of paragraph 6 there shall be substituted the following sub-paragraph—

“(2) Such a calculation shall be made on the basis of the information before the person making the calculation at the time he makes it; but the Secretary of State may make regulations—

(a) requiring a calculation under paragraph 5(2) or (3) above to be made on the basis of that information read subject to prescribed assumptions;

(b) enabling a calculation under paragraph 5(6) above to be made without taking into account any information as regards which the following conditions are satisfied—

(i) it is not reasonably practicable for the person making the calculation to take it into account; and

(ii) it was received by the authority after a prescribed date (which may be before or after the end of the year in question).”

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#### Textual Amendments

**F1** Sch. 10 para. 6(3) repealed (25.11.2004) by [Local Government Act 2003 \(c. 26\)](#), ss. 127(2), 128, [Sch. 8 Pt. 1](#); [S.I. 2004/3132](#), [art. 2](#) (subject to [art. 4](#))

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

- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to legislation.gov.uk. The amending S.I. was revoked before ever coming into force by S.I. 2010/1906, reg. 2)

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

- s. 6(2)(ea) inserted by [2012 c. 17 s. 13\(1\)](#)