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## SCHEDULES

### SCHEDULE 10

#### LOCAL GOVERNMENT FINANCE: ENGLAND AND WALES

##### PART I

##### NON-DOMESTIC RATING

###### *Pooling*

- 7 For Part III of Schedule 8 to the 1988 Act (non-domestic rating: pooling) there shall be substituted the following Part—

##### “PART III

##### DISTRIBUTION

###### *Interpretation*

- 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.

###### *Distributable amount*

- 9 (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).

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*Distribution: local government finance reports*

- 10 (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.
- 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

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- receiving authority of the sum he calculates falls to be paid to it as its share of the distributable amount for the year.
- 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.

*Distribution: amending reports*

- 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 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

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- make a subsequent amending report under this paragraph in relation to the same local government finance report.
- 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.
- 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 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—

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- (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.”

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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\(1\)](#)