

Police Reform and Social Responsibility Act 2011

2011 CHAPTER 13

PART 2

LICENSING

CHAPTER 2

LATE NIGHT LEVY

Administration of late night levy

129 Payment and administration of the levy

- (1) Regulations—
 - (a) must make provision as to collection and administration, and
 - (b) may make provision as to enforcement,
 - of the late night levy.
- (2) Regulations under subsection (1) must make provision as to the time or times for payment of the levy to a licensing authority by holders of relevant late night authorisations.
- (3) Provision made by virtue of subsection (2) may in particular provide for any such time or times to be determined by reference to the holders' payment years.
- (4) Regulations under subsection (1) may make provision for adjustments to be made in cases where—
 - (a) a relevant late night authorisation ceases to be such an authorisation during the holder's payment year;

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- (b) a premises licence or club premises certificate becomes a relevant late night authorisation during the holder's payment year;
- (c) an order under section 172A of that Act (early morning restriction orders) precludes the supply of alcohol by virtue of the relevant late night authorisation at all the times during the applicable late night supply period when it would otherwise have been permitted by virtue of the authorisation;

including in cases where the change occurs after the end of the levy year.

- (5) Any payment of the late night levy which is owed to a licensing authority under this Chapter may be recovered as a debt due to the authority.
- (6) The following provisions of the Licensing Act 2003 apply for the purposes of this Chapter—
 - (a) section 55A (suspension of premises licence for failure to pay annual fee);
 - (b) section 92A (suspension of club premises certificate for failure to pay annual fee).

but as if a reference to an annual fee, or to the annual fee owed under section 55(2) or 92(2), were a reference to the late night levy, or to the amount of the late night levy owed under this Chapter.

(7) Provision that may be made by regulations under this section includes provision conferring functions or a discretion on licensing authorities.

130 Net amount of levy payments

- (1) In this Chapter "the net amount of levy payments" of a licensing authority in respect of any period means the amount, calculated in accordance with regulations, which represents—
 - (a) the aggregate amount of payments to the authority in respect of the levy that are attributable to that period, less
 - (b) the aggregate amount of expenses of the authority attributable to that period that are permitted deductions under regulations under subsection (2)(a).
- (2) Regulations under subsection (1)—
 - (a) must prescribe descriptions of relevant expenses which may be deducted for the purposes of calculating the net amount of levy payments for any period,
 - (b) may make provision for determining the amounts to be taken into account in calculating the net amount of levy payments,
 - (c) may make provision for determining the period to which a payment or deduction is attributable.
- (3) In subsection (2)(a), "relevant expenses" means expenses incurred by a licensing authority in the administration of the late night levy requirement including, in particular, such expenses incurred in, in connection with or in consequence of—
 - (a) any decision mentioned in section 134(1);
 - (b) collection of payments of the late night levy;
 - (c) enforcement of the late night levy requirement.
- (4) Expenses incurred by a licensing authority which fall within subsection (3)(a) include, in particular, expenses which it incurs in connection with any application made by virtue of section 134(2)(c).

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- (5) A licensing authority must publish the following, in respect of each levy year—
 - (a) before the beginning of the year, a statement of its estimate of the amount of deductions permitted under regulations under subsection (2)(a) to be made in respect of the year;
 - (b) after the end of the year, a statement of the net amount of levy payments for the year, showing in particular the amounts mentioned in paragraphs (a) and (b) of subsection (1) attributable to the year.
- (6) It is for the licensing authority to determine the manner in which any statement under subsection (5) is to be published.