
STATUTORY INSTRUMENTS

2012 No. 2730

**The Late Night Levy (Application
and Administration) Regulations 2012**

Late night levy: adjustments to payments

7.—(1) The amount of the late night levy payable by the holder of a relevant late night authorisation is reduced by an amount (“the levy reduction”), determined in accordance with paragraph (4), if a relevant event occurs in the payment year to which the liability relates.

(2) A relevant event occurs on the date on which—

- (a) a relevant late night authorisation lapses under section 27 of the 2003 Act, or
- (b) the supply of alcohol during the late night supply period in accordance with a relevant late night authorisation is prohibited by an order made under section 172A of the 2003 Act.

(3) For the purposes of paragraph (1), a licensing authority may also decide that a relevant event occurs on the date on which a relevant late night authorisation is surrendered under section 28 or 81 of the 2003 Act.

(4) The amount of the levy reduction is the amount found by applying the formula—

$$R = (L / 365) \times N$$

where—

- (a) R is the levy reduction,
- (b) L is the amount of the late night levy payable by the holder of the relevant late night authorisation, and
- (c) N is the number of days in the payment year beginning on the day following the date on which the relevant event occurred.

7.—(5) Where the holder of a relevant late night authorisation has made a payment of the late night levy in accordance with regulation 6, the licensing authority must pay the amount of any levy reduction to the holder within 28 days of the day following the date on which the relevant event occurred.

(6) Where a payment of the late night levy has not become payable by the holder of a relevant late night authorisation in accordance with regulation 6, the licensing authority must reduce the amount of the holder’s liability to pay the late night levy by the amount of any levy reduction.

(7) In this regulation, a reference to a holder of a late night authorisation includes a person who, in relation to a person who held a relevant late night authorisation, is—

- (a) a personal representative,
- (b) a person who acts for the holder of the relevant late night authorisation under an enduring power of attorney or lasting power of attorney registered under the Mental Capacity Act 2005(1), or
- (c) an insolvency practitioner.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.
