Status: This is the original version (as it was originally enacted).

S C H E D U L E S

SCHEDULE 24

WORKPLACE PARKING LEVY

Interpretation

1 (1) In this Schedule, except where the context otherwise requires—

"borough scheme" means any licensing scheme other than a TfL scheme; "contract of employment" means a contract of service or apprenticeship, whether express or implied, and (if express) whether oral or in writing;

"controlled vehicle" shall be construed in accordance with paragraph 5 below (but subject to any provision made by, or by regulations made by virtue of, any other provision of this Schedule);

"employed" means employed under a contract of employment;

"employee" means a person employed under a contract of employment;

"licence" means a licence authorising the parking of a maximum number of controlled vehicles at any one time in parking places provided at the licensed premises by the occupier of those premises; and "licensed unit" means each unit comprised in that maximum number;

"licensed premises", in the case of any licence, means the premises to which the licence relates;

"licensing area" means an area to which a licensing scheme applies;

"licensing authority" means an authority which is the maker of a licensing scheme;

"licensing scheme" means a scheme for the licensing of persons providing workplace parking places at premises in an area designated in the scheme;

"motor vehicle" has the same meaning as in section 295 of this Act;

"net proceeds", in relation to a licensing scheme, means the amount (if any) by which the gross amount received under the scheme for any financial year by the licensing authority exceeds the expenses incurred by that authority in operating the scheme for that year;

"occupier", in relation to any premises, means the person who is the occupier for the purposes of non-domestic rates;

"penalty charge" has the same meaning as in paragraph 18 below;

"penalty charge notice" means notice of a penalty charge;

"prescribed" means specified in, or determined in accordance with, regulations;

"regulations" means regulations made by the Secretary of State;

"relevant transport purpose" means any purpose which directly or indirectly facilitates the implementation of any policies or proposals set out in the Mayor's transport strategy;

"TfL scheme" means a licensing scheme made by Transport for London;

"workplace parking place" means a parking place provided and occupied as mentioned in paragraph 3 below.

- (2) For the purpose of ascertaining the net proceeds of a licensing scheme for any financial year, the expenses of operating the scheme in that year shall be taken to include—
 - (a) any costs of, or associated with, enforcement in that year;
 - (b) amounts attributed to that year in respect of depreciation of assets used in connection with the scheme;
 - (c) other amounts attributed to that year in respect of capital costs which were incurred for the purpose of establishing or operating the scheme and which fall to be apportioned between different financial years; and
 - (d) interest.
- (3) Any reference in this Schedule to a class of motor vehicles is a reference to a class defined or described by reference to any characteristics of the motor vehicles or to any other circumstances whatsoever.
- (4) For the purposes of this Schedule—
 - (a) the City of London shall be treated as if it were a London borough;
 - (b) the Common Council shall be treated as if it were the council for a London borough; and
 - (c) the Inner Temple and the Middle Temple shall be treated as forming part of the City.