

## SCHEDULES

### SCHEDULE 4

#### RENTAL PAYMENTS

##### *Accounting periods*

- 5 (1) Subject to the provisions of this Schedule, each period for which a body corporate which is a programme contractor makes up a profit and loss account which is laid before the body corporate in general meeting shall be an accounting period, whether that period is a year or not.
- (2) If part of the said period for which a profit and loss account is made up falls before, and part after—
- (a) the commencement of a relevant order under section 32, or
  - (b) the time when the programme contractor begins or ceases to provide programmes for broadcasting by the Authority,
- the two parts shall be treated as separate accounting periods.
- In paragraph (a) "relevant order" means, in the application of this Schedule in relation to the additional payments mentioned in subsection (1)(b) or (as the case may be) subsection (2)(b) of section 32, an order having effect in relation to those payments.
- (3) If sub-paragraph (2) would produce an accounting period of three months or less, that period shall be added on to the accounting period (if any) which precedes or succeeds it (and which does not fall to be divided from it under sub-paragraph (2)).
- (4) A contract which varies another contract may modify the preceding provisions of this paragraph.
- (5) Nothing in this paragraph shall create an accounting period which is a period during which the programme contractor is not providing programmes for broadcasting by the Authority.
- (6) In the application of this Schedule in relation to the additional payments mentioned in section 32(2)(b)—
- (a) sub-paragraph (2) of this paragraph shall have effect as if there were inserted after sub-paragraph (2) (a)—
    - “(aa) the commencement of section 26 of the Broadcasting Act 1980, or”; and
  - (b) nothing in this paragraph shall create an accounting period falling before the commencement of the said section 26.
- 6 If the programme contractor is not a body corporate the contractor's accounting periods shall be such as the Authority may direct, or as may be provided in the contract.