

Changes to legislation: There are currently no known outstanding effects for the Broadcasting Act 1981, Paragraph 6. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 4

RENTAL PAYMENTS

Textual Amendments

- F1** Sch. 4: by Finance Act 1989 (c. 26, SIF 96), s. 181(1) it is provided that the Broadcasting Act 1981 shall have effect with respect to additional payments payable by programme contractors under that Act subject to the amendments made by Part I, and with the substitution, for Schedule 4 to that Act, of the provisions contained in Part II, of Schedule 16 to the Finance Act 1989 (c.26, SIF 96)

Modifications etc. (not altering text)

- C1** Sch. 4 modified (*temp.* ending with 31.12.1992) by Broadcasting Act 1990 (c. 42, SIF 96), s. 129, Sch. 11 paras. 2(2)(d), 4, 5
- C2** Power to modify Sch. 4 conferred by Broadcasting Act 1990 (c. 42, SIF 96), s. 129, Sch. 11 Pt. III para. 2
- C3** Sch. 4 modified by Broadcasting Act 1990 (c. 42, SIF 96), s. 129, Sch. 11 Pt. IV para. 2(3)(d)(4)

Accounting periods

- 6 (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—
- the commencement of a relevant order under section 32, or
 - 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) Where two parts of such a period as is mentioned in sub-paragraph (1) fall to be divided from each other under sub-paragraph (2)(a), section 32(4) shall have effect as if the profits and advertising revenue for each part were the profits and advertising revenue for the whole multiplied by—

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$$\frac{X}{X + Y}$$

where X and Y are respectively the number of weeks in that part and the number of weeks in the other part, counting (in each case) an odd four days or more as a week.

- (4) If sub-paragraph (2)(b) 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)(b)).
- (5) A contract which varies another contract may modify the preceding provisions of this paragraph.
- (6) Nothing in this paragraph shall create an accounting period during which the programme contractor is not providing programmes for broadcasting by the Authority.]

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