

Changes to legislation: Local Government Finance Act 1988, Part 8 is up to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

[^{F1}SCHEDULE 7B

LOCAL RETENTION OF NON-DOMESTIC RATES

Textual Amendments

- F1** Sch. 7B inserted (with effect in accordance with s. 1(6) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), s. 1(4), [Sch. 1](#)

PART 8

TRANSITIONAL PROTECTION PAYMENTS

Regulations about deemed and actual rating income

- 32 (1) The Secretary of State may by regulations make provision for calculating in accordance with the regulations—
- (a) the total amount which would be payable to a billing authority in England in respect of a year under sections 43 and 45 if—
 - (i) regulations under section 57A (transitional relief following compilation of local rating list) were not in force for the year, and
 - (ii) the authority acted diligently, and
 - (b) the total amount which would be payable to a billing authority in England in respect of a year under sections 43 and 45 if the authority acted diligently.
- (2) The regulations may include provision for adjustments to be made to an amount calculated under provision under sub-paragraph (1).
- (3) The regulations may, in particular, make provision for adjustments to that amount by reference to changes affecting the calculation of such an amount for an earlier year but not taken into account in that calculation.
- (4) In this Part of this Schedule—
- (a) a billing authority’s “deemed rating income” for a year means the amount calculated for the authority and the year under provision under sub-paragraph (1)(a) and (2), and
 - (b) a billing authority’s “actual rating income” for a year means the amount calculated for the authority and the year under provision under sub-paragraph (1)(b) and (2).

Regulations about transitional protection payments

- 33 (1) The Secretary of State may by regulations make provision for the making of a payment (a “transitional protection payment”) for a year—

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- (a) by the Secretary of State to a billing authority in England, or
 - (b) by a billing authority in England to the Secretary of State.
- (2) The regulations must provide for the amount (if any) of a transitional protection payment in relation to an authority for a year to be calculated by reference to its deemed and actual rating income for the year, so that—
 - (a) if its deemed rating income for a year exceeds its actual rating income for the year, the Secretary of State is to be liable to make a transitional protection payment to the authority for the year of an amount equal to the excess;
 - (b) if its actual rating income for a year exceeds its deemed rating income for the year, the authority is to be liable to make a transitional protection payment to the Secretary of State for the year of an amount equal to the excess;
 - (c) if its deemed rating income for a year is equal to its actual rating income for the year, no transitional protection payment is to be made to or by the authority for the year.
- (3) The regulations may, in particular, make provision—
 - (a) about the making of calculations, and the supply of information to the Secretary of State, by a billing authority in connection with the determination of the transitional protection payment (if any) to be made to or by the authority;
 - (b) about the assumptions and adjustments to be made, and the information to be taken into account, in making such calculations;
 - (c) about the consequences of non-compliance with provision under paragraph (a) or (b), including (in particular)—
 - (i) for the making by the Secretary of State of calculations, or of assumptions as to the information that would otherwise have been supplied by the authority;
 - (ii) for the suspension of payments to the authority.
- (4) The regulations may, in particular, make provision—
 - (a) for the making by a billing authority or the Secretary of State of a payment on account of a transitional protection payment;
 - (b) for the calculation, where a payment on account has been made, of the amount of the final transitional protection payment (if any) to be made to or by the authority;
 - (c) for the certification of calculations made, or information supplied to the Secretary of State, by a billing authority in connection with the determination of the final transitional protection payment (if any) to be made to or by the authority;
 - (d) about the consequences where a certified calculation or certified information does not match that made or supplied by the authority, including (in particular) about the use of the certified calculation or certified information;
 - (e) about the making of financial adjustments where the final transitional protection payment to be made to or by the authority for the year is different from a payment on account made to or by the authority for the year.
- (5) The regulations may confer power on the Secretary of State to give directions about the certification of calculations or information.

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- (6) The regulations may, in particular, make provision about the time and manner in which a payment under the regulations is to be made (including for payment by instalments), and as to the consequences of non-payment.]

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 52A inserted by [2023 c. 53 s. 8](#)
- s. 54(7A) inserted by [2023 c. 53 Sch. para. 34](#)
- s. 63A(1A) inserted by [2023 c. 53 s. 12\(1\)](#)
- s. 63E inserted by [2023 c. 53 s. 12\(2\)](#)
- s. 67(8A)(8B) inserted by [2023 c. 53 Sch. para. 37\(a\)](#)
- s. 143(9AZB) inserted by [2023 c. 53 Sch. para. 39\(a\)](#)
- Sch. 5A para. 8 inserted by [2023 c. 53 Sch. para. 38](#)
- Sch. 9 para. 4B-4H and cross-heading inserted by [2023 c. 53 s. 13\(2\)](#)
- Sch. 9 para. 4I-4M and cross-heading inserted by [2023 c. 53 s. 13\(3\)](#)
- Sch. 9 para. 5BA-5BC and cross-heading inserted by [2023 c. 53 s. 13\(6\)](#)
- Sch. 9 para. 5BD-5BF and cross-heading inserted by [2023 c. 53 s. 13\(7\)](#)
- Sch. 9 para. 5CA and cross-heading inserted by [2023 c. 53 Sch. para. 46](#)
- Sch. 9 para. 5CB inserted by [2023 c. 53 Sch. para. 47](#)
- Sch. 9 para. 5F(1A)(1B) inserted by [2023 c. 53 Sch. para. 49\(c\)](#)
- Sch. 9 para. 5F(A1) inserted by [2023 c. 53 Sch. para. 49\(a\)](#)
- Sch. 9 para. 5FA inserted by [2023 c. 53 Sch. para. 50](#)
- Sch. 9 para. 5FB inserted by [2023 c. 53 Sch. para. 51](#)
- Sch. 9 para. 5ZA5ZB and cross-heading inserted by [2023 c. 53 s. 13\(4\)](#)
- Sch. 9 para. 5ZC-5ZF and cross-heading inserted by [2023 c. 53 s. 13\(5\)](#)
- Sch. 9 para. 7B inserted by [2023 c. 53 s. 10](#)