

*Status: Point in time view as at 22/05/1996.*

**Changes to legislation:** Local Government Finance Act 1988, Paragraph 5 is up to date with all changes known to be in force on or before 13 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)

## SCHEDULES

### SCHEDULE 8

#### NON-DOMESTIC RATING: POOLING

#### <sup>F1</sup>PART II

#### CONTRIBUTION

##### Textual Amendments

**F1** Sch. 8 Pt. II amended (28.11.1994) by S.I. 1994/2825, regs. 28, 33(1)

##### *Non-domestic rating contributions*

- 5 (1) This paragraph applies where regulations under paragraph 4 above are in force for a chargeable financial year [<sup>F1</sup>and has effect subject to any provision made by virtue of paragraph 6(2A) below].
- (2) By such time before the year begins as the Secretary of State may direct, a [<sup>F2</sup>billing authority] shall calculate the amount of its non-domestic rating contribution for the year and shall notify the amount to the Secretary of State.
- (3) If the authority fails to comply with sub-paragraph (2) above or if the Secretary of State believes the amount notified is not likely to have been calculated in accordance with the regulations he may make his own calculation of the amount; and where he makes such a calculation he shall inform the authority why he has done so and shall inform it of the amount calculated.
- (4) The authority shall be liable to pay to the Secretary of State an amount (the provisional amount) equal to—
- (a) that calculated and notified under sub-paragraph (2) above, or
  - (b) if sub-paragraph (3) above applies, that calculated by the Secretary of State under it.
- (5) The authority shall pay the provisional amount during the course of the year, in such instalments and at such times as the Secretary of State may direct.
- (6) After the year ends the authority shall—
- (a) calculate the amount of its non-domestic rating contribution for the year,
  - [<sup>F3</sup>(b) notify the amount so calculated to the Secretary of State, and
  - (c) arrange for the calculation and the amount to be certified under arrangements made by the Audit Commission for Local Authorities in England and Wales (the Commission).]

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- [<sup>F4</sup>(6A) The Commission shall send a copy of the certification of the calculation and the amount to the Secretary of State.]
- (7) If the authority fails to comply with sub-paragraph (6) above by such time as the Secretary of State directs, he may suspend payments which would otherwise fall to be made to the authority under the relevant provisions (within the meaning given by paragraph 6(7) below); but if the authority then complies with the sub-paragraph he shall resume payments falling to be made to the authority under the relevant provisions and make payments to it equal to those suspended.
- (8) If, at any time after the year ends, the Secretary of State receives notification from an authority under [<sup>F5</sup>sub-paragraph (6)(b) above] above he shall—
- (a) calculate the amount of the difference (if any) between the amount notified and the provisional amount, and
  - (b) if there is a difference, inform the authority of the amount of the difference.
- (9) If the amount notified under [<sup>F5</sup>sub-paragraph (6)(b) above] above exceeds the provisional amount the authority shall pay an amount equal to the difference to the Secretary of State at such time as he may direct.
- [<sup>F6</sup>(10) If the amount notified under sub-paragraph (6)(b) above is less than the provisional amount, the Secretary of State shall—
- (a) if he believes that the amount so notified is not likely to have been calculated in accordance with the regulations under paragraph 4 above, inform the authority of his reasons for that belief;
  - (b) if he is not of that belief, pay to the authority, at such time as he decides with the Treasury's approval, an amount equal to the difference between the amount so notified and the provisional amount.
- (11) Sub-paragraph (12) below applies where—
- (a) at any time after the year ends the Secretary of State has received both a notification from an authority under sub-paragraph (6)(b) above and a copy of a certification sent to him in relation to the authority under sub-paragraph (6A) above, and
  - (b) the amount which is certified by the certification to be the authority's non-domestic rating contribution for the year (the certified amount) is different from the amount notified to the Secretary of State under sub-paragraph (6) (b) above.
- (12) Where this sub-paragraph applies the Secretary of State shall—
- (a) calculate the amount of the difference (if any) between the certified amount and the provisional amount, and
  - (b) if there is a difference, inform the authority of the amount of the difference.
- (13) If at the time the Secretary of State makes the calculation required by sub-paragraph (12) above no payment has been made under sub-paragraph (9) or (10) above in relation to the amount notified under sub-paragraph (6)(b) above—
- (a) sub-paragraphs (9) and (10) above shall not apply in relation to that amount, and
  - (b) sub-paragraph (14) below shall apply.
- (14) Where this sub-paragraph applies—

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- (a) if the certified amount exceeds the provisional amount the authority shall pay an amount equal to the difference to the Secretary of State at such time as he may direct, and
  - (b) if the certified amount is less than the provisional amount the Secretary of State shall pay an amount equal to the difference to the authority, and the amount shall be paid at such time as he decides with the Treasury's approval.
- (15) Regulations under this sub-paragraph may make provision for financial adjustments to be made where at the time the Secretary of State makes the calculation required by sub-paragraph (12) above a payment has already been made under sub-paragraph (9) or (10) above in relation to the amount notified under sub-paragraph (6)(b) above; and the regulations may include provision—
- (a) for the making of payments by the Secretary of State or the authority, and
  - (b) as to the time at which any such payment must be made.]

#### Textual Amendments

- F1** Words added by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 42(2)**
- F2** Words in Sch. 8 Pt. II para. 5(2) substituted (6.3.1992) by [1992 c. 14, s. 104, Sch. 10 Pt. I para. 6\(6\)](#) (with s. 118(1)(2)(4))
- F3** Sch. 8 Pt. II para. 5(6)(b)(c) substituted (6.3.1992) by [1992 c. 14, s. 104, Sch. 10 Pt. I para. 6\(7\)](#) (with s. 118(1)(2)(4))
- F4** Sch. 8 Pt. II para. 5(6A) inserted (6.3.1992) by [1992 c. 14, s. 104, Sch. 10 Pt. I para. 6\(8\)](#) (with s. 118(1)(2)(4))
- F5** Words in Sch. 8 Pt. II para. 5(8)(9) substituted (6.3.1992) by [1992 c. 14, s. 104, Sch. 10 Pt. I para. 6\(9\)](#) (with s. 118(1)(2)(4))
- F6** Sch. 8 Pt. II para. 5(10)-(15) substituted (6.3.1992) for para. 5(10) by [1992 c. 14, s. 104, Sch. 10 Pt. I para. 6\(10\)](#) (with s. 118(1)(2)(4))

#### Modifications etc. (not altering text)

- C1** Sch. 8 para. 5(4)(5)(7)(9)(10) modified by [S.I. 1990/493, reg. 8\(1\)](#) and by [S.I. 1990/609, reg. 5\(1\)](#)  
Sch. 8 para. 5(4)(5)(7)(9)(10)(b)(14) modified (1.4.1993) by [S.I. 1992/2996, reg. 4\(1\)](#)  
Sch. 8 para. 5(4)(5)(7)(9)(10)(b)(14) restricted (1.4.1993) by [S.I. 1993/613, reg. 5\(1\)](#)

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