



Non-Domestic Rating Act 2023

2023 CHAPTER 53

Administration etc

9 Credits to and debits from main non-domestic rating accounts

- (1) In Schedule 7B to the Act (local retention of non-domestic rates), in Part 1 (main non-domestic rating accounts), paragraph 2 (credits and debits) is amended as follows.
- (2) For sub-paragraphs (3) and (4) substitute—
 - “(3) If a local government finance report for a year has been approved by resolution of the House of Commons, an amount may be—
 - (a) debited (as an item of account) to the main non-domestic rating account kept for the year, for use for the purposes of local government in England;
 - (b) credited (as an item of account) to the main non-domestic rating account kept for the year.
 - (4) The amount that may be debited under [sub-paragraph \(3\)\(a\)](#) for a year may not exceed the amount that would result in the aggregate mentioned in paragraph 3(1)(b) for the year exceeding the aggregate mentioned in paragraph 3(1)(a) for the year.”
- (3) In sub-paragraph (5), in the words before paragraph (a), for “sub-paragraph (3)” substitute “[sub-paragraph \(3\)\(a\)](#)”.